



Case Docket No. 43890-527

Sir:

Transmitted herewith for filing is the patent application of:

INVENTOR: Toshimichi TOKUDA

FOR: DEVICE AND METHOD FOR AUDIO FREQUENCY RANGE EXPANSION

UTILITY PATENT APPLICATION UNDER 37 CFR 1.53(b)

Enclosed are:	
\boxtimes	25 pages of specification, claims, abstract.
	Declaration and Power of Attorney.
\boxtimes	Priority Claimed.
\boxtimes	Certified copy of Japanese Patent Application No, 2000-190922
\boxtimes	8 sheets of formal drawing.
	An assignment of the invention to
	and the assignment recordation fee.
	An associate power of attorney.
\boxtimes	Information Disclosure Statement, Form PTO-1449 and reference.
\boxtimes	Return Receipt Postcard
	Respectfully submitted,
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